



INTERNAL AUDIT CONTROLS EVALUATION PARKS AND RECREATION

April 5, 2004

Roanoke City Council Audit Committee
Roanoke, Virginia

We have completed an audit of the Parks and Recreation department's Parks division. We performed the audit in accordance with generally accepted government auditing standards.

BACKGROUND

The Parks division operates on a budget of approximately \$2.8 million and with over 50 employees. They are responsible for urban forestry, horticulture and beautification, athletic field maintenance, park construction and development, special event support and maintenance in parks and greenways. To accomplish these tasks, the Parks division is divided into four sections: 1) horticulture, 2) urban forestry, 3) parks "green and growing", and 4) parks "non-green and growing". Each section has its own supervisor and a superintendent position oversees all four sections.

The horticulture section designs, installs, and maintains flowerbeds, shrub beds, hanging baskets and aquatic gardens throughout the city. It also assists with special projects and events, partnering with civic organizations for programs such as "adopt-a-park". This section also maintains a greenhouse where vegetation is grown for use throughout the city.

The urban forestry section inspects the tree canopy and maintains tree inventory. This section is responsible for removing, pruning, and planting trees on publicly owned property.

The green and growing section handles all aspects of vegetative park and athletic field maintenance. This includes mowing, athletic field marking, fertilization, mulching and several other tasks.

The non-green and growing section handles maintenance and light construction tasks in city parks. This section repairs and maintains many items such as, benches, playground equipment, trash cans and signs. It also assists with special event support, performing such tasks as stage setup and removal. A certified playground inspector is responsible for inspecting each playground in the city monthly.

PURPOSE

The purpose of this audit was limited to the following objectives:

- Evaluating procedures for training staff on equipment operation and safety .
- Evaluating the process for completing park maintenance and playground inspections .

SCOPE

Our audit focused on the system of internal controls in place as of October 31, 2003. We tested events occurring between January 1, 2002 and December 31, 2003.

METHODOLOGY

We gained an understanding of current procedures for training staff on equipment operation and safety by interviewing the supervisor in charge of equipment training. We gained an understanding of how playground inspections are performed and how park maintenance is completed by interviewing the supervisor in charge of park maintenance, and the employee who performs playground inspections. We documented our understanding by developing process outlines, narratives and flowcharts. Based on this understanding, we identified the risks and associated controls involved with training on potentially dangerous motorized equipment. We also identified the risks and associated controls with maintenance in parks and on playground equipment. Based on our evaluation of the adequacy of those controls, we developed a test program that includes a combination of substantive and control test work.

Our test program included reviewing training records for safety training completed in 2002 and 2003. We reviewed documentation of playground inspections completed in 2002 and 2003, and we visited several parks to determine if repairs identified in the inspections had been addressed. We also visited several parks to evaluate their compliance with Consumer Product Safety Commission (CPSC) playground safety guidelines. We reviewed employee injury claim history and large mower repair history.

RESULTS

We visited five parks to evaluate their compliance with CPSC guidelines and noted that all five substantially complied with the guidelines tested. The department has an employee who is a certified playground inspector that aids the department greatly in continued compliance.

In our evaluation of specific processes related to employee safety training, playground inspections and related park maintenance, we identified the following issues:

Finding 01 – Playground Inspections

The goal of inspecting each playground and surrounding park on a monthly basis was not realized in 2002 or 2003. The greatest number of inspections any park received in either year was four. Twenty (20) parks had lapses of 12 months or more between formal inspections, with one park having 22 months pass between inspections. In evaluating why inspection goals were not realized, we identified the following contributing factors:

- The Playground Inspector did not have a formal scheduling method to ensure parks and playgrounds were inspected regularly.
- Responsibilities for duties other than inspecting playgrounds and parks were assigned to the Playground Inspector. There was no formal analysis of what percentage of the Inspector's time should be dedicated to inspections and what other duties might be assigned without impacting inspection goals.
- The Inspector missed significant work time due to understandable and approved leave time in calendar year 2003. In his absence, no one was assigned his responsibilities to formally inspect parks and playgrounds.

We should note that the majority of parks are visited on a daily basis by Parks division employees who are expected to scan the grounds for any obvious hazards that may exist. These would be noted and addressed by the work crews. We should also note that we did not observe any hazardous conditions involving the playground equipment we inspected as part of our audit testing.

Agreed Upon Action 01 – Playground Inspections

The available literature regarding playground management does not specify a preferred frequency for inspections. The Parks Superintendent also found that the frequency with which other Parks departments inspect playgrounds varies greatly from locality to locality. As the Parks staff worked through this finding with the Audit staff, we agreed that there should really be three types of inspections from the standpoint of both effectiveness and efficiency:

1. **Baseline Inspections** which should occur when a playground is first constructed. This inspection should be very thorough and should be designed to ensure the playground equipment and design meets all current NPSI and ASTM standards. This inspection would be performed by a certified Playground Inspector who would document the inspection on a standard form and keep it on file for the life of the playground equipment

for future reference. Another baseline inspection would not be required unless the equipment or design of the playground was significantly changed.

2. **Scheduled Inspections**, which would follow NPSI and ASTM guidelines, would involve checking for proper mulch levels, damaged equipment, protruding or loose bolts, and other specified hazards. These inspections would be performed by a certified playground inspector and documented on a standard inspection form. The forms would be kept on file for each playground. The frequency of these inspections would be based on the level of use each playground experiences. At this time we anticipate scheduling high use parks for monthly inspections, moderately used parks for bimonthly inspections, and parks that experience relatively low patronage will be inspected quarterly.
3. **Casual Inspections** would involve clearing the playground of any hazardous materials such as broken glass or other trash, repositioning mulch under swings and slide exits, removing graffiti, and noting any obvious safety hazards involving the equipment or playground borders. These inspections would be performed by staff with basic playground safety knowledge. We believe these inspections should be made no less than on a weekly basis for any playground and on a daily basis for many of the City's playgrounds. These inspections will be documented within the playground inspection logbook.

The Parks Superintendent and the Construction Maintenance Supervisor will formally monitor inspection schedules and completed inspections each month. The Superintendent has already contacted the Department of Management and Budget and requested that the business objective related to playground inspections be amended to reflect the inspection frequency described in the previous paragraphs.

The Playground Inspector will be fully utilized in the inspection and maintenance of playgrounds from this time forward. This represents a significant increase of time devoted to playground maintenance, as he previously was responsible for maintaining park benches and maintenance of various other park amenities. The persons hired to fill the currently vacant positions of Maintenance Technician IV and the Maintenance Supervisor will be required to obtain playground inspector certifications within twelve months of hire. Both positions are expected to be filled by April 2004.

Finding 02 – Park Maintenance

The Parks division does not have a formal process for recording, prioritizing, assigning, or tracking the status of needed repairs. The Maintenance Supervisor has traditionally assigned work to the crews verbally at the

beginning of each day based on his experience in the parks and repair requests communicated to him from others either verbally or in writing. The Playground Inspector typically provided the Park Maintenance Supervisor a written list of repairs needed based on inspections.

In order to evaluate how effective the Parks division was in addressing repair requests, we selected a sample of 13 requests from inspections performed in 2003. We then visited the parks involved to determine if the repairs were made. We found that 69% of the repairs requested remained unaddressed. None of these hazards were in the playground areas; rather they were in other places such as the tennis courts or pedestrian paths.

Agreed Upon Action 02 – Park Maintenance

Parks and Recreation is currently working with the Department of Technology to purchase a maintenance management system that will provide work orders for all work items within the division and will record the cost of labor and supplies used to complete each task. This will allow each task to be analyzed for efficiency after completion. To date, a draft RFP has been developed, and is under review by all departments involved with this project. The system is expected to take more than twelve months to come online, so the Parks division has developed an interim work order and work order logbook which will better track maintenance tasks than previous methods.

Audit findings also indicate that most work requests were previously communicated verbally rather than in written form. The Parks Superintendent issued memos on March 5th and March 26, 2004, outlining maintenance needs at several park locations. These memos listed the task assignees and assigned priority numbers to each need. Priority one requires immediate repairs, as the item relates to safety issues. Priority two issues require timely repairs after all priority one repairs have been completed, or should be completed while working on a priority one repair at the same location. Priority three repairs are generally aesthetic in nature and do not compromise the safety or integrity of the facility, and will be completed as time allows. Additional properties will be reviewed in the same manner on an ongoing basis, and all items found will be added to the work order log.

Finding 03 – Equipment Training

Many Parks division employees use powered equipment in completing their daily jobs. Most of this equipment is potentially dangerous if not operated in the proper manner and if not maintained in good working condition. Examples of such equipment include large tractor style mowers used to cut fields and open areas, large walk behind mowers and chain saws.

We found that there are two components to consider when evaluating safety training. One is the classroom training required by the Occupational Safety and Health Administration (OSHA), and the other is the practical training on the individual equipment.

In regards to the OSHA required training, we found that the Parks division maintained adequate records and had a very good rate of compliance. The department maintained detailed records of classes attended by employees.

In regards to training on individual equipment, we found that the department does not have a formal, well designed approach for training employees. In essence, an experienced employee provides instruction to other employees as needed. No records are maintained to show who on staff has been trained on a specific type of equipment. This increases the risk that employees will not be adequately trained to safely operate equipment or properly care for equipment. Based on the nature of the injuries reported by the Parks division over the period we tested, it does not appear that inadequate training has been a major contributing factor in causing injury incidents. We also inquired with the small equipment repair shop at the City regarding the frequency of equipment breakdowns caused by operator error or neglect. The shop supervisor did not feel that the Parks division's equipment had a high rate of breakdowns caused by operator error or neglect.

Agreed Upon Action 03 – Equipment Training

This finding indicated that most Parks division training was also done in a verbal format, without sufficient training documentation as to who was trained, what equipment staff was trained on, who the trainer was, and the date of training. Both Parks and Recreation management and Municipal Auditing staff agreed that "classroom" safety training was documented in an appropriate manner, with an approximate 95% completion rate. Parks division management will always strive for 100% completion of all classroom training sessions, sending employees to other department training or holding additional training sessions as deemed appropriate.

Regarding equipment training, a training check-off sheet has been developed for equipment training held during February-March, 2004, and will be utilized for all additional equipment training sessions held in the future. Equipment training will be tracked on a training matrix similar to the classroom training matrix already in place.

CONCLUSION

Based on the results of our audit work, we conclude that the overall design of the system of internal controls should be strengthened to provide greater assurance that employees are properly trained to operate equipment and that

maintenance and repair work in parks and on playground equipment is completed in a timely and effective manner.

We want to thank management and staff in the Parks and Recreation department for their cooperation and assistance during this audit.

Brian M. Garber
Senior Auditor

Michael J. Tuck, CPA, CGAP
Assistant Municipal Auditor

Drew Harmon, CPA, CIA
Municipal Auditor